

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: February 15, 2019

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed is a true copy of the Form 1040, U. S. Individual Income Tax Return for James D Pieron, SSN: [REDACTED], for tax period 2005, consisting of five (5) pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

[Signature]
[REDACTED]

Paul Crowley Supervisory Investigative Analyst
Internal Revenue Service-Criminal Investigation
Southern Area Scheme Development Center
Delegation Order 11.5



Catalog Number 19002E

LAC 02/15/19

**GOVERNMENT
EXHIBIT
37**

Form 2866 (Rev. 09-1997)

Form **1040** (2005)

Form 1040 (2005)

Page 2

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 36.

• All others:

Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

38	Amount from line 37 (adjusted gross income)	38	48,640
39a	Check <input type="checkbox"/> You were born before January 2, 1941, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1941, <input type="checkbox"/> Blind. Total boxes checked 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	5,000
41	Subtract line 40 from line 38	41	43,640
42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	42	3,200
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	40,440
44	Tax (see page 37). Check if any tax is from: <input type="checkbox"/> Form(s) 8814 <input type="checkbox"/> Form 4972	44	6,771
45	Alternative minimum tax (see page 39). Attach Form 6251	45	
46	Add lines 44 and 45	46	6,771
47	Foreign tax credit. Attach Form 1116 if required	47	5,426
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 41). Attach Form 8901 if required	52	
53	Adoption credit. Attach Form 8839	53	
54	Credits from: <input type="checkbox"/> Form 8396 <input type="checkbox"/> Form 8859	54	
55	Other credits. Check applicable box(es): <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form 8801 <input type="checkbox"/> Form	55	
56	Add lines 47 through 55. These are your total credits	56	5,426
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	1,345

Other Taxes

58	Self-employment tax. Attach Schedule SE	58	
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your total tax	63	1,345

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2005 estimated tax payments and amount applied from 2004 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b	66b	
67	Excess social security and tier 1 RRTA tax withheld (see page 59)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see page 59)	69	
70	Payments from: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Form 8865	70	
71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments	71	0

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d.

72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72	
73a	Amount of line 72 you want refunded to you	73a	
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
74	Amount of line 72 you want applied to your 2006 estimated tax	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60	75	1,345
76	Estimated tax penalty (see page 60)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? ☒ Yes. Complete the following. ☐ No

Designee's name **Mr. Chris Werwega** Phone no. **[REDACTED]** Personal identification number (PIN) **[REDACTED]**

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature **[REDACTED]** Date **28 Nov 05** Your occupation **Pres. JDFX Tech. AG** Daytime phone number **[REDACTED]**
 Spouse's signature. If a joint return, both must sign. Date _____ Spouse's occupation _____

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Check if self-employed ☐ Preparer's SSN or PTIN _____
 Firm's name (or yours if self-employed), address, and ZIP code _____ EIN _____ Phone no. () _____

Form 1040 (2005)

Form **1116**
 Department of the Treasury
 Internal Revenue Service (99)

Foreign Tax Credit
 (Individual, Estate, or Trust)
 ▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
 ▶ See separate instructions.

OMB No. 1545-0121

2005Attachment
Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Passive income d ☐ Shipping income g ☐ Lump-sum distributions
 b ☐ High withholding tax interest e ☐ Dividends from a DISC or former DISC h ☐ Section 901(j) income
 c ☐ Financial services income f ☐ Certain distributions from a foreign sales corporation (FSC) or former FSC i ☐ Certain income re-sourced by treaty
 j ☒ General limitation income

k Resident of (name of country) ▶ Switzerland

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
1 Enter the name of the foreign country or U.S. possession ▶ 1 Gross income from sources within country shown above and of the type checked above (see page 13 of the instructions):	Switzerland			
	48,640			10 48,640
Deductions and losses (Caution: See pages 13 and 14 of the instructions):				
2 Expenses definitely related to the income on line 1 (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	5,000			
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)				
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet on page 13 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	5,000			6 5,000
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 ▶				7 43,640

Part II Foreign Taxes Paid or Accrued (see page 14 of the instructions)

Country	Credit is claimed for taxes (you must check one) (m) <input checked="" type="checkbox"/> Paid (n) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							(x) Total foreign taxes paid or accrued (add cols. (i) through (w))	
		In foreign currency			In U.S. dollars					
		Taxes withheld at source on:			Taxes withheld at source on:			(w) Other foreign taxes paid or accrued		
		(o) Date paid or accrued	(p) Dividends	(q) Rents and royalties	(r) Interest	(s) Other foreign taxes paid or accrued	(t) Dividends			(u) Rents and royalties
A	12-31-05				7,090				5,388	5,388
B					CHF					
C										
8 Add lines A through C, column (x). Enter the total here and on line 9, page 2 ▶									8 5,388	

For Paperwork Reduction Act Notice, see page 18 of the instructions.

Cat. No. 11440U

Form **1116** (2005)

Form 1116 (2005)

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Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	5,388	
10	Carryback or carryover (attach detailed computation)	10	38	
11	Add lines 9 and 10.	11	5,426	
12	Reduction in foreign taxes (see page 15 of the instructions).	12	-	
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13	5,426	
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 15 of the instructions)	14	43,640	
15	Adjustments to line 14 (see page 16 of the instructions)	15	-	
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	43,640	
17	Individuals: Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 2). Estates and trusts: Enter your taxable income without the deduction for your exemption <i>Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 17 of the instructions.</i>	17	43,640	
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18	1	
19	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 <i>Caution: If you are completing line 19 for separate category g (lump-sum distributions), see page 18 of the instructions.</i>	19	6,771	
20	Multiply line 19 by line 18 (maximum amount of credit)	20	6,771	
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 18 of the instructions)	21	5,426	

Part IV Summary of Credits From Separate Parts III (see page 18 of the instructions)

22	Credit for taxes on passive income	22		
23	Credit for taxes on high withholding tax interest	23		
24	Credit for taxes on financial services income	24		
25	Credit for taxes on shipping income	25		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26		
27	Credit for taxes on lump-sum distributions	27		
28	Credit for taxes on certain income re-sourced by treaty	28		
29	Credit for taxes on general limitation income	29		
30	Add lines 22 through 29	30		
31	Enter the smaller of line 19 or line 30	31	5,426	
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 15	32	-0-	
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	33	5,426	

Form 1116 (2005)

Supplement to form 1116**James D. Pieron SS# [REDACTED]****Form 1116 –Foreign Tax Carryovers**

Year	Maximum Limitation	Taxes Paid	Unused Tax	Carryover applied
1998	\$6,806	\$10,708	+\$3,902 *	
1999	\$26,371	\$25,752	(\$619)	\$619
2000	0	0	0	
2001	\$5,279	\$9,891	+\$4,612	
2002	0	0	0	
2003	0	\$559	+\$559	
2004	\$12,481	\$7348	(\$5,133)	\$5,133
2005	\$6,771	\$5,426	(\$1,345)	\$38

* Only used \$619 of Carryover for 1999, balance expired after 5 years.